		FOR OHF USE					

LL1

2002
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2002)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0044487

Facility Name: Greenbrier Lodge

Address: 600 South Maple (Number) Piper City (City) 60959 (Zip Code)

County: Iroquois

Telephone Number: (815) 686-2277 **Fax #** (815) 686-2812

IDPA ID Number: 370920203

Date of Initial License for Current Owners: 6/1/2001

Type of Ownership:

	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code		x	Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Teresa Thompson **Telephone Number:** (815) 686-2277

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 11/1/2001 to 10/31/2002 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) Teresa Thompson, RN
(Title) Administrator

Paid Preparer
(Signed) See Accountant's Report (Date)
(Print Name and Title) Michael Stroud, Smith Koelling Dykstra & Ohm, PC
(Firm Name & Address) 1605 N Convent, Bourbonnais, IL 60914
(Telephone) (815) 937-1997 Fax # (815) 935-0360

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/1/2001 Ending: 10/31/2002

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	60	Skilled (SNF)	60	21,900	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	60	TOTALS	60	21,900	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	1,758	1,300	3,694	6,752	8
9	SNF/PED					9
10	ICF	10,063	3,128	101	13,292	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	11,821	4,428	3,795	20,044	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.53%

D. How many bed-hold days during this year were paid by Public Aid?
54 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
Meals on Wheels

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [x] NO [ ]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [x] NO [ ]

I. On what date did you start providing long term care at this location?
Date started 06/01/2001

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [x]

K. Was the facility certified for Medicare during the reporting year?
YES [x] NO [ ] If YES, enter number of beds certified 60 and days of care provided 3,680

Medicare Intermediary Administar Federal

IV. ACCOUNTING BASIS

ACCRUAL [x] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [x] NO [ ]

Tax Year: 10/31/2002 Fiscal Year: 10/31/2002

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/1/2001 Ending: 10/31/2002

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	156,739	18,533	6,744	182,016		182,016	(9)	182,007			1
2	Food Purchase		108,812		108,812		108,812	(7,031)	101,781			2
3	Housekeeping	79,457	8,025		87,482		87,482	(141)	87,341			3
4	Laundry	28,441	18,872		47,313		47,313		47,313			4
5	Heat and Other Utilities			59,665	59,665		59,665	(14,767)	44,898			5
6	Maintenance	48,177	16,601	44,479	109,257		109,257	(2,704)	106,553			6
7	Other (specify):* Apartment			1,836	1,836		1,836	(1,836)				7
8	**TOTAL General Services**	312,814	170,843	112,724	596,381		596,381	(26,488)	569,893			8
	B. Health Care and Programs											
9	Medical Director			4,000	4,000		4,000		4,000			9
10	Nursing and Medical Records	787,975	80,348	2,532	870,855		870,855		870,855			10
10a	Therapy		1,418	211,123	212,541		212,541		212,541			10a
11	Activities	38,900	1,119	2,541	42,560		42,560		42,560			11
12	Social Services	34,385	221	2,620	37,226		37,226		37,226			12
13	Nurse Aide Training											13
14	Program Transportation			6,282	6,282		6,282		6,282			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	861,260	83,106	229,098	1,173,464		1,173,464		1,173,464			16
	C. General Administration											
17	Administrative	104,175			104,175		104,175		104,175			17
18	Directors Fees			21,350	21,350		21,350		21,350			18
19	Professional Services			40,996	40,996		40,996	(1,500)	39,496			19
20	Dues, Fees, Subscriptions & Promotions			20,430	20,430		20,430	(11,298)	9,132			20
21	Clerical & General Office Expenses	62,895	9,874	29,978	102,747		102,747		102,747			21
22	Employee Benefits & Payroll Taxes			287,907	287,907		287,907		287,907			22
23	Inservice Training & Education			6,831	6,831		6,831		6,831			23
24	Travel and Seminar			11,873	11,873		11,873	(4,846)	7,027			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			40,204	40,204		40,204		40,204			26
27	Other (specify):* Bad Debt			190	190		190	(190)				27
28	**TOTAL General Administration**	167,070	9,874	459,759	636,703		636,703	(17,834)	618,869			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,341,144	263,823	801,581	2,406,548		2,406,548	(44,322)	2,362,226			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Greenbrier Lodge #0044487 Report Period Beginning: 11/1/2001 Ending: 10/31/2002

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			79,857	79,857		79,857	(40,198)	39,659			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			40,933	40,933		40,933	(24,851)	16,082			32
33	Real Estate Taxes			71,277	71,277		71,277	(35,863)	35,414			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			3,761	3,761		3,761		3,761			35
36	Other (specify):*											36
37	**TOTAL Ownership**			195,828	195,828		195,828	(100,912)	94,916			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		15,013	80,835	95,848		95,848		95,848			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			26,152	26,152		26,152		26,152			42
43	Other (specify):* **Income Tax**			9,912	9,912		9,912	(9,912)				43
44	**TOTAL Special Cost Centers**		15,013	116,899	131,912		131,912	(9,912)	122,000			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,341,144	278,836	1,114,308	2,734,288		2,734,288	(155,146)	2,579,142			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/1/2001 Ending: 10/31/2002

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(320)	2		4
5	Telephone, TV & Radio in Resident Rooms	(2,698)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(3,881)	30		9
10	Interest and Other Investment Income	(368)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(190)	27		24
25	Fund Raising, Advertising and Promotional	(10,688)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(9,912)	43		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(127,089)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (155,146)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (155,146)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Greenbrier Lodge

ID# 0044487

Report Period Beginning: 11/1/2001

Ending: 10/31/2002

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2	Apartment-Dietary supplies	(9)	1	2
3	Apartment-Food cost	(6,711)	2	3
4	Apartment-Housekeeping Supplies	(141)	3	4
5	Apartment-Utilities	(12,069)	5	5
6	Apartment-Building Supplies	(145)	6	6
7	Apartment-R&M	(2,559)	6	7
8	Apartment-Lifeline	(1,836)	7	8
9	Apartment-Advertising	(610)	20	9
10	Apartment-Gas & Oil	(4,012)	24	10
11	Apartment-Interest Expense	(20,881)	32	11
12	Apartment-Real Estate Tax	(21,364)	33	12
13	Apartment-Depreciation	(36,317)	30	13
14	Related party interest in excess of prime rate	(3,602)	32	14
15				15
16	Real estate tax accrual in Nov 01 for pre 10/31/01	(14,499)	33	16
17				17
18	Other	(1,500)	19	18
19	Travel-Marketing	(834)	24	19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(127,089)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Greenbrier Lodge **#** 0044487 **Report Period Beginning:** 11/1/2001 **Ending:** 10/31/2002

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	(9)	0	0	0	0	0	0	0	0	0	0	(9)	1
2	Food Purchase	(7,031)	0	0	0	0	0	0	0	0	0	0	(7,031)	2
3	Housekeeping	(141)	0	0	0	0	0	0	0	0	0	0	(141)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(14,767)	0	0	0	0	0	0	0	0	0	0	(14,767)	5
6	Maintenance	(2,704)	0	0	0	0	0	0	0	0	0	0	(2,704)	6
7	Other (specify):*	(1,836)	0	0	0	0	0	0	0	0	0	0	(1,836)	7
8	**TOTAL General Services**	(26,488)	0	0	0	0	0	0	0	0	0	0	(26,488)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(1,500)	0	0	0	0	0	0	0	0	0	0	(1,500)	19
20	Fees, Subscriptions & Promotions	(11,298)	0	0	0	0	0	0	0	0	0	0	(11,298)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(4,846)	0	0	0	0	0	0	0	0	0	0	(4,846)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(190)	0	0	0	0	0	0	0	0	0	0	(190)	27
28	**TOTAL General Administration**	(17,834)	0	0	0	0	0	0	0	0	0	0	(17,834)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(44,322)	0	0	0	0	0	0	0	0	0	0	(44,322)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Greenbrier Lodge # 0044487 **Report Period Beginning:** 11/1/2001 **Ending:** 10/31/2002

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(40,198)	0	0	0	0	0	0	0	0	0	0	(40,198)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(24,851)	0	0	0	0	0	0	0	0	0	0	(24,851)	32
33	Real Estate Taxes	(35,863)	0	0	0	0	0	0	0	0	0	0	(35,863)	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(100,912)	0	0	0	0	0	0	0	0	0	0	(100,912)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(9,912)	0	0	0	0	0	0	0	0	0	0	(9,912)	43
44	**TOTAL Special Cost Centers**	(9,912)	0	0	0	0	0	0	0	0	0	0	(9,912)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(155,146)	0	0	0	0	0	0	0	0	0	0	(155,146)	45

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/1/2001 Ending: 10/31/2002

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See attached		None		Greenbrier Healthcare Services (Ceased to exist effective 1/1/2002)	Piper City	Management Co

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [x] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V		See attached	$			$	$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$			$	$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Greenbrier Lodge
Attachment to Schedule VII - Related Parties

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional s

1 OWNERS			Directors Fees, Line 18	Interest Accrued to Related Parties	
Name	Ownership %				
Margery Arends	$4,000	7.02%		467	
Della M Bork, Trustee	2,000	3.51%		467	
Harold F Bork, Trustee	2,000	3.51%	400	467	
Ronald D Bork, Trustee	4,000	7.02%	11,200	2,800	
Mary K Brown, Trustee	2,000	3.51%			
Bradley Chambers	1,000	1.75%			
Betty Cook	2,000	3.51%		467	
Eugene Doran	2,000	3.51%			
Shirley Freeman	2,000	3.51%			
Robert Frerichs	2,000	3.51%		467	
Ray Froelich	2,000	3.51%			
Ruth Hanna	2,000	3.51%			
Carolyn Harford	2,000	3.51%			
Margery Harford	4,000	7.02%		1,400	
Marilyn Kerchenfaut	2,000	3.51%	400		
Robert Kurtenbach	4,000	7.02%	300		
Dr Hugh McIntosh, Trustee	2,000	3.51%	300		
Gladys McMillan	2,000	3.51%			
Darla Propes	2,000	3.51%		933	
Jerome Rebholz	2,000	3.51%	400		
Johanna C. Somers, Trustee	4,000	7.02%	3,700	933	
Edith Stuckey	2,000	3.51%			
James D Stuckey	4,000	7.02%	900	467	
Beth Thorndyke	0	0.00%	3,550		
Jeff Orr	0	0.00%	150		
Bob King	0	0.00%	50		
	$ 57,000	100.00%	21,350	8,868	0

chedule if necessary.

Greenbrier Lodge
Attachment to Schedule VII-B - Costs resulting from transactions with related parties
10/31/2002

Virtually all costs incurred during the months of November and December of 2001 resulted from transactions with Greenbrier Healthcare Services, Inc. Greenbrier Healthcare Services, Inc. was owned by a subset of the owners listed in Schedule VII-A. All costs were passed through with no profit accruing to Greenbrier Healthcare Services, Inc. Accordingly, Schedule VII - B would have identical costs for all items in columns 4 and 7 and column 8 would be zero in all instances.

Effective January 1, 2002, Greenbrier Healthcare Services, Inc. ceased to exist and thereafter, all costs were incurred directly by Greenbrier Lodge, Inc.

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/1/2001 Ending: 10/31/2002

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	See schedule of owners for directors fees and interest								$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/1/2001 Ending: 0/31/2002

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [ ] NO [x]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/1/2001 Ending: 10/31/2002

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Vermillion Valley Bank		x	Working Capital	$3,490.57	4/30/2002	Line of Credit	143,084	5/9/2007	7.0000	5,537	6
7	Vermillion Valley Bank		x	Working Capital	Interest	12/3/2001	Line of Credit	None	3/1/2002		5,648	7
8	Owner Notes	x		NH Working Capital	N/A	5/31/2001	190,000		5/31/2002	8.0000	8,867	8
9	TOTAL Facility Related				$3,490.57		$ 190,000	$ 143,084			$ 20,052	9
	B. Non-Facility Related*											
10	Vermillion Valley Bank		x	Apartment Mortgage	$4,907.42	10/9/1998	400,000		10/9/2003	8.2500	9,154	10
11	Vermillion Valley Bank		x	Refinance Apartment Mrtg	$4,907.42	3/22/2002	254,425	231,829	10/9/2003	8.2714	11,727	11
12												12
13												13
14	TOTAL Non-Facility Related				$9,814.84		$ 654,425	$ 231,829			$ 20,881	14
15	TOTALS (line 9+line14)						$ 844,425	$ 374,913			$ 40,933	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ None Line #

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/1/2001 Ending: 10/31/2002

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2001 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	29,442	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	35,376	2
3. Under or (over) accrual (line 2 minus line 1).	$	5,934	3
4. Real Estate Tax accrual used for 2002 report. (Detail and explain your calculation of this accrual on the lines below.)	$	29,480	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	35,414	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1997	21,571	8
	1998	20,643	9
	1999	34,320	10
	2000	35,331	11
	2001	35,376	12

Tax paid in 2002 for 2001 = 35,376

$35,376 / 12 months X 10 months accrual (through 10/31/02) = $29,480

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2001	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2001 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2001 real estate tax costs, as well as copies of your real estate tax bills for calendar 2001.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2001 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2002 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2001 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Greenbrier Lodge COUNTY Iroquois

FACILITY IDPH LICENSE NUMBER 0044487

CONTACT PERSON REGARDING THIS REPORT Michael Stroud

TELEPHONE (815)937-1997 FAX #: (815)935-0360

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2001 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2001.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.		Nursing Home	$ 35,375.64	$ 35,375.64
2.		Apartments	$ 15,151.88	$
3.			$	$
4.			$	$
5.			$	$
6.	Real estate taxes are billed separately for the Nursing Home and the		$	$
7.	apartments. Therefore, no cost allocation is requred.		$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 50,527.52	$ 35,375.64

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? x YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2001 tax bills which were listed in Section A to this statement. Be sure to use the 2001 tax bill which is normally paid during 2002.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Greenbrier Lodge COUNTY Iroquois

FACILITY IDPH LICENSE NUMBER 0044487

CONTACT PERSON REGARDING THIS REPORT Michael Stroud

TELEPHONE (815)937-1997 FAX #: (815)935-0360

Statement regarding Page 10, line 1 Real Estate Tax accrual used on 2001 report

Since the 2001 cost report was an initial report and because the minimum reporting period is six months, the 2001 cost report was prepared for the period ending December 31, 2001. We were instructed by the Office of Health Finance that since the 2002 cost report would be prepared for the year ended October 31, 2002, there would be an overlap period for which costs would be reported on both reports.

The nature of the Real Estate tax accrual on page 10 precludes us to report the expense for the periods of November and December of 2001 unless line 1, "Accrual used on 2001 Report" is adjusted to not reflect the accrual for the months of November and December of 2001. Line 1 has been adjusted as follows:

Real Estate Accrual used on 2001 report	35,331
Less Accrual for November and December (35,331/12*2)	(5,889)
Revised page 10, line 1	29,442

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/1/2001 Ending: 10/31/2002

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 20,804 B. General Construction Type: Exterior Brick Frame Protected Number of Stories 1

C. Does the Operating Entity? [x] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [x] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Trace Independent Living Units, 12 Units
Completely separate building and lot.

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [x] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Nursing Facility	228,690	1972	$ 22,181	1
2					2
3	TOTALS	228,690		$ 22,181	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/1/2001 Ending: 10/31/2002

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	60		1972	1972	$ 519,786	$ 14,851	35	$ 14,851	$	$ 441,804	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Fully Depreciated				44,845					44,845	9
10											10
11	Building Improvements			1995	78,510	2,013	39	2,013		14,679	11
12	Land Improvements			1995	21,490	1,319	15	1,433	114	10,148	12
13	Septic System			1997	18,954	1,233	15	1,264	31	6,318	13
14	Drainage Improvement			1998	5,561	390	15	371	(19)	1,607	14
15	Sprinkler System			1998	14,144	514	27.5	514		2,229	15
16	Landscaping			1999	19,119	1,623	15	1,275	(348)	3,657	16
17	Floor Tiling			1997	3,255	212	15	217	5	1,121	17
18											18
19	Wall Protectors			2002	3,730	400	15	187	(213)	187	19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

See Page 12A, Line 70 for total

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/1/2001 Ending: 10/31/2002

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 729,394	$ 22,555		$ 22,125	$ (430)	$ 526,595	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/1/2001 Ending: 10/31/2002

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 54,124	$ 13,035	$ 9,584	$ (3,451)	Various	$ 20,971	71
72	Current Year Purchases	17,458	2,863	2,863		Various	2,863	72
73	Fully Depreciated Assets	91,604					91,604	73
74								74
75	TOTALS	$ 163,186	$ 15,898	$ 12,447	$ (3,451)		$ 115,438	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Resident Transportation	1999 Dodge Van	2001	$ 27,750	$ 5,087	$ 5,087	$	5	$ 5,087	76
77										77
78										78
79										79
80	TOTALS			$ 27,750	$ 5,087	$ 5,087	$		$ 5,087	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 942,511	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 43,540	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 39,659	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (3,881)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 647,120	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Apartment Building & Equipment	$ 833,970	$ 36,317	$ 177,304	86
87					87
88					88
89					89
90					90
91	TOTALS	$ 833,970	$ 36,317	$ 177,304	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/1/2001 Ending: 10/31/2002

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
   If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
   This amount was calculated by dividing the total amount to be amortized
   by the length of the lease ____.

9. Option to Buy: ☐ YES ☐ NO Terms: ____ *

10. Effective dates of current rental agreement:
    Beginning ____
    Ending ____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2003	$
13.	/2004	$
14.	/2005	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: $ ____ Description: ____
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/1/2001 Ending: 10/31/2002

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?
   - [ ] YES
   - [x] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

Aides are required to have the appropriate training before they are hired.

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/1/2001 Ending: 10/31/2002

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39.3	# of prescrpts	35,021					35,021	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See attached								60,709	13
14	TOTAL			$ 35,021		$	$		$ 95,730	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Greenbrier Lodge, Inc.
Period ended 10/31/2002
ID# 0044487

Attachment to Schedule XIV, Line 13

Description	Amount
Ambulance Service	4,683
IV Therapy Supplies	5,817
Air Fluidized Therapy/Oxygen Rental	27,459
Contracted Radiology	2,694
Contracted Lab	5,044
Oxygen Supplies	15,012
	60,709

Facility Name & ID Number Greenbrier Lodge **#** 0044487 **Report Period Beginning:** 11/1/2001 **Ending:** 10/31/2002

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 10/31/2002 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 194,262	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	487,676		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	2,414		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Prepaid Income Tax	72,588		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 756,940	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	22,181		13
14	Buildings, at Historical Cost	1,440,044		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	314,257		16
17	Accumulated Depreciation (book methods)	(837,564)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 938,918	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,695,858	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 66,001	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	59,026		30
31	Accrued Taxes Payable (excluding real estate taxes)	1,262		31
32	Accrued Real Estate Taxes(Sch.IX-B)	42,096		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accrued Expenses	3,790		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 172,175	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	374,913		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 374,913	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 547,088	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,148,770	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,695,858	$	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/1/2001 Ending: 10/31/2002

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 981,093	1
2	Restatements (describe):		2
3	**November and December 2001 Net Income (Due to**	(63,813)	3
4	**two month overlapped reporting period)**		4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 917,280	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	231,490	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 231,490	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 1,148,770	24 *

*** This must agree with page 17, line 47.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/1/2001 Ending: 10/31/2002

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 2,719,026	1
2	Discounts and Allowances for all Levels	(428,532)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,290,494	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	367,774	6
7	Oxygen	25,932	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 393,706	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	320	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	116,456	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	10,900	19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 127,676	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	368	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 368	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Apartment Rents	153,534	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 153,534	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 2,965,778	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	596,381	31
32	Health Care	1,173,464	32
33	General Administration	636,703	33
	B. Capital Expense		
34	Ownership	195,828	34
	C. Ancillary Expense		
35	Special Cost Centers	95,848	35
36	Provider Participation Fee	26,152	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 2,724,376	40
41	**Income before Income Taxes (line 30 minus line 40)****	241,402	41
42	**Income Taxes**	(9,912)	42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 231,490	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.** **SEE ACCOUNTANTS' COMPILATION REPORT**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/1/2001 Ending: 10/31/2002

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing			$	$	1
2	Assistant Director of Nursing					2
3	Registered Nurses	9,995	11,403	227,920	19.99	3
4	Licensed Practical Nurses	8,401	9,712	166,499	17.14	4
5	Nurse Aides & Orderlies	37,964	40,308	373,813	9.27	5
6	Nurse Aide Trainees		0	0		6
7	Licensed Therapist		0	0		7
8	Rehab/Therapy Aides		0	0		8
9	Activity Director	2,174	2,306	22,079	9.57	9
10	Activity Assistants	2,241	2,377	16,821	7.08	10
11	Social Service Workers	3,405	3,612	34,385	9.52	11
12	Dietician	2,236	2,372	27,433	11.57	12
13	Food Service Supervisor		0	0		13
14	Head Cook		0	0		14
15	Cook Helpers/Assistants	15,797	16,758	129,306	7.72	15
16	Dishwashers		0	0		16
17	Maintenance Workers	4,617	4,898	48,177	9.84	17
18	Housekeepers	10,843	11,502	79,457	6.91	18
19	Laundry	4,169	4,423	28,441	6.43	19
20	Administrator	2,379	2,503	104,175	41.62	20
21	Assistant Administrator	3,588	3,806	46,979	12.34	21
22	Other Administrative		0	0		22
23	Office Manager		0	0		23
24	Clerical	1,563	1,658	15,915	9.60	24
25	Vocational Instruction		0	0		25
26	Academic Instruction		0	0		26
27	Medical Director		0	0		27
28	Qualified MR Prof. (QMRP)		0	0		28
29	Resident Services Coordinator		0	0		29
30	Habilitation Aides (DD Homes)		0	0		30
31	Medical Records	1,982	2,103	19,744	9.39	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	111,354	119,741	$ 1,341,144 *	$ 11.20	34

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$ 6,073	1.3	35
36	Medical Director		4,000	9.3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant		2,541	11.3	44
45	Social Service Consultant		2,620	12.3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 15,234		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		$		53

SEE ACCOUNTANTS' COMPILATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/1/2001 Ending: 10/31/2002

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Theresa Thompson	Administrator	0	$ 104,175
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 104,175

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$

C. Professional Services

Vendor/Payee	Type	Amount
Smith Koelling Dykstra & Ohm	Accounting Services	$ 33,365
Duane Morris, LLP	Legal Fees	1,931
Richard Peelo & Associates	Cost Report	4,200
ZA Consulting	Cost Report	1,500
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed $2500 attach copy of invoices.)		$ 40,996

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 27,189
Unemployment Compensation Insurance	30,249
FICA Taxes	104,951
Employee Health Insurance	114,999
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other Employee Incentives	10,519
TOTAL (agree to Schedule V, line 22, col.8)	$ 287,907

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
None		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	4,752
Health Care Worker Background Check	396
(Indicate # of checks performed 33)	
Public Relations	10,688
Professional Dues & Licenses	3,984
Advertising	610
Less: Public Relations Expense	(10,688)
Non-allowable advertising	(610)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 9,132

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	2,938
Seminar Expense	4,089
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 7,027

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Greenbrier Lodge # 0044487 Report Period Beginning: 11/1/2001 Ending: 10/31/2002

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Greenbrier Lodge **#** 0044487 **Report Period Beginning:** 11/1/2001 **Ending:** 10/31/2002

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? No

(2) Are there any dues to nursing home associations included on the cost report? No
If YES, give association name and amount.

(3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report?

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 7

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ 18,698 Line 10

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES X NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ 26,152
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? Yes For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ 0 Has any meal income been offset against related costs? Yes Indicate the amount. $ 320

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? 100
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? Yes

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees.